

				LIQUIDATION ANALYSIS	EXHIBIT A
Asset	Scheduled Value	Liquidation Value	Secured Claim	Value to Estate	Note
Cash	\$14,352.84	\$14,352.84	\$2,367,833.62	\$0.00	See Note at bottom
Accounts receivable	\$32,120.41	\$25,696.33	\$2,353,480.78	\$0.00	Valued at 80%
Raw Mateirals	\$115,503.30	\$0.00	\$2,353,480.78	\$0.00	Food Stuff. Perishable. Likely has no resale value
Work in Progress	\$10,217.31	\$0.00	\$2,353,480.78	\$0.00	Food Stuff. Perishable. Likely has no resale value
Finished Products	\$53,376.01	\$0.00	\$2,353,480.78	\$0.00	Food Stuff. Perishable. Unique to Debtor. Likely has no resale value
Packaging supplies	\$326,812.13	\$65,362.43	\$2,288,118.35	\$0.00	Valued at 20%. Most of Property is unique to Debtor.
Marketing Supplies	\$15,817.99	\$3,163.60	\$2,284,954.75	\$0.00	Valued at 20%. Most of Property is unique to Debtor.
Office Furniture	\$2,000.00	\$1,000.00	\$2,283,954.75	\$0.00	Valued at 50%
Software	\$0.00	\$0.00	\$2,283,954.75	\$0.00	No resale value
Building Improvements.	\$0.00	\$0.00	\$2,283,954.75	\$0.00	Property belongs to Landlord
Equipment	\$216,000.00	\$154,000.00	\$2,129,954.75	\$0.00	Liquidation Value per Appraisal. Some equipment subject to Leases
Tools and Dies	\$0.00	\$0.00	\$2,129,954.75	\$0.00	Property is unique to Debtor. No resale value.
BPI Bagging System	\$25,000.00	\$12,000.00	\$2,129,954.75	\$0.00	Liquidation Value per Appraisal. Subject to PMSI claim of De Lage Landen in the amount of \$11,243.00
Cartoner	\$50,000.00	\$25,000.00	\$2,124,414.50	\$0.00	Liquidation Value per Appraisal. Subject to PMSI Claim of Pawnee leasing in amount of \$19,459.75
Trade Marks	\$0.00	\$0.00	\$2,124,414.50	\$0.00	No liquidation value based upon issue with title
Sub Totals	\$861,199.99	\$300,575.20		\$0.00	
				Other Deductions	<div> <div>Priority Claims</div> <div>\$6,139.90</div> </div> <div> <div>Chapter 11 Administrative Claims (est) (atty fees and trustee fees)</div> <div>\$20,000.00</div> </div> <div> <div>Chapter 7 Adminstrative Costs (Auctioneer)</div> <div>\$30,000.00</div> </div> <div> <div>Statutory Fees of Chapter 7 Trustee</div> <div>\$18,278.26</div> </div> <div> <div>Total Liquidation Value of Debtor</div> <div>\$0.00</div> </div>

Note

At least 3 creditors claim an interest in all of the Debtor's assets. These Creditors, and the estimated amount of their claims are:

Northview Capital Services: \$274,026.99 (Cl. 4).

United States Small Business Administration: \$2,000,000.00

Unique Funding Solutions: \$93,806.63

Total: \$2,367,833.62